

PT. DURAGEN TEKNO SENTRA
DATA PENJUALAN
BULAN OKT – DES 2007

Date	Month	Year	Date	No Invoice	Costumer	Brand	Division	Type	Price	Qty	Sales
18	Okt	2007	18/10/07	IJ/07/1513	Kharisma H.D	DG-01	DTS	DG-01	11,500,000	14	161,000,000
24	Okt	2007	24/10/07	IJ/07/1524	Wahyu Tehnik	DG-01	DTS	DG-01	11,500,000	20	230,000,000
30	Okt	2007	30/10/07	IJ/07/1541	Pioneer	DG-01	DTS	DG-01	11,500,000	15	172,500,000
16	Nov	2007	16/11/07	IJ/07/1598	Pioneer	DG-01	DTS	DG-01	11,500,000	18	207,000,000
23	Nov	2007	23/11/07	IJ/07/1602	Vali Diesel	DG-01	DTS	DG-01	11,500,000	5	57,500,000
28	Nov	2007	28/11/07	IJ/07/1679	Powergen	DG-01	DTS	DG-01	11,500,000	15	172,500,000
20	Des	2007	20/12/07	IJ/07/1701	Traknus	DG-01	DTS	DG-01	11,500,000	20	230,000,000
26	Des	2007	26/12/07	IJ/07/1714	Perkindo	DG-01	DTS	DG-01	11,500,000	15	172,500,000

DATA PERSEDIAAN SOUNDPROOF BOX (Silent Box DG-01)
PT. DURAGEN TEKNO SENTRA
2007

Date	Month	Year		Keterangan	Qty	Price(Rp)	Total(Rp)	Brand	Division
1	Jan	2007	01/01/07	Saldo Awal	20	9,050,000	181,000,000	DG-01	DG
5	Jan	2007	05/01/07	Penjualan	15			DG-01	DG
11	Jan	2007	11/01/07	Pembelian	25	9,050,000	226,250,000	DG-01	DG
16	Jan	2007	16/01/2007	Penjualan	12			DG-01	DG
22	Jan	2007	22/01/2007	Penjualan	5			DG-01	DG
24	Jan	2007	24/01/2007	Pembelian	30	9,050,000	271,500,000	DG-01	DG
25	Jan	2007	25/01/2007	Penjualan	20			DG-01	DG
26	Jan	2007	26/01/2007	Penjualan	14			DG-01	DG
30	Jan	2007	30/01/2007	Penjualan	7			DG-01	DG
5	Feb	2007	05/02/07	Pembelian	40	9,050,000	362,000,000	DG-01	DG
15	Feb	2007	15/02/2007	Penjualan	20			DG-01	DG
22	Feb	2007	22/02/2007	Penjualan	15			DG-01	DG
27	Feb	2007	27/02/2007	Penjualan	5			DG-01	DG
2	Mar	2007	02/03/07	Penjualan	1			DG-01	DG
12	Mar	2007	12/03/07	Pembelian	50	9,050,000	452,500,000	DG-01	DG
21	Mar	2007	21/03/2007	Penjualan	14			DG-01	DG
29	Mar	2007	29/03/2007	Penjualan	15			DG-01	DG
4	Apr	2007	04/04/07	Penjualan	6			DG-01	DG
19	Apr	2007	19/04/2007	Penjualan	10			DG-01	DG
27	Apr	2007	27/04/2007	Pembelian	40	9,050,000	362,000,000	DG-01	DG
8	May	2007	08/05/07	Penjualan	25			DG-01	DG
14	May	2007	14/05/2007	Penjualan	10			DG-01	DG
29	May	2007	29/05/2007	Pembelian	30	9,050,000	271,500,000	DG-01	DG
4	Jun	2007	04/06/07	Penjualan	12			DG-01	DG
15	Jun	2007	15/06/2007	Penjualan	10			DG-01	DG
22	Jun	2007	22/06/2007	Penjualan	15			DG-01	DG
2	Jul	2007	02/07/07	Pembelian	40	9,050,000	362,000,000	DG-01	DG
16	Jul	2007	16/07/2007	Penjualan	20			DG-01	DG

23	Jul	2007	23/07/2007	Penjualan	5			DG-01	DG
30	Jul	2007	30/07/2007	Penjualan	12			DG-01	DG
3	Aug	2007	03/08/07	Pembelian	33	9,050,000	298,650,000	DG-01	DG
6	Aug	2007	06/08/07	Penjualan	15			DG-01	DG
15	Aug	2007	15/08/2007	Penjualan	2			DG-01	DG
21	Aug	2007	21/08/2007	Penjualan	10			DG-01	DG

Date	Month	Year	Date	Keterangan	Qty	Price(Rp)	Total(Rp)	Brand	Division
3	Sept	2007	03/09/07	Pembelian	50	9,050,000	452,500,000	DG-01	DG
21	Sept	2007	21/09/2007	Penjualan	22			DG-01	DG
27	Sept	2007	27/09/2007	Penjualan	12			DG-01	DG
4	Okt	2007	04/10/07	Pembelian	35	9,250,000	323,750,000	DG-01	DG
18	Okt	2007	18/10/2007	Penjualan	14			DG-01	DG
24	Okt	2007	24/10/2007	Penjualan	20			DG-01	DG
30	Okt	2007	30/10/2007	Penjualan	15			DG-01	DG
2	Nov	2007	02/11/07	Pembelian	30	9,250,000	277,500,000	DG-01	DG
16	Nov	2007	16/11/2007	Penjualan	18			DG-01	DG
23	Nov	2007	23/11/2007	Penjualan	5			DG-01	DG
28	Nov	2007	28/11/2007	Penjualan	15			DG-01	DG
12	Des	2007	12/12/07	Pembelian	40	9,250,000	370,000,000	DG-01	DG
20	Des	2007	20/12/2007	Penjualan	20			DG-01	DG
26	Des	2007	26/12/2007	Penjualan	15			DG-01	DG

**DATA PERSEDIAAN PANEL (MITSUBISHI)
PT. DURAGEN TEKNO SENTRA
2007**

Date	Month	Year	Date	Keterangan	Qty	Price(Rp)	Total(Rp)	Brand	Division
1	Jan	2007	01/01/07	Saldo Awal	40	2,225,000	89,000,000	Mitsubishi	MSS
10	Jan	2007	10/01/07	Pembelian	25	2,225,000	55,625,000	Mitsubishi	MSS
18	Jan	2007	18/01/2007	Penjualan	10			Mitsubishi	MSS
26	Jan	2007	26/01/2007	Penjualan	8			Mitsubishi	MSS
14	Feb	2007	14/02/2007	Penjualan	10			Mitsubishi	MSS
22	Feb	2007	22/02/2007	Pembelian	45	2,225,000	100,125,000	Mitsubishi	MSS
27	Feb	2007	27/02/2007	Penjualan	20			Mitsubishi	MSS
5	Mar	2007	05/03/07	Pembelian	40	2,225,000	89,000,000	Mitsubishi	MSS
13	Mar	2007	13/03/2007	Penjualan	10			Mitsubishi	MSS
21	Mar	2007	21/03/2007	Penjualan	12			Mitsubishi	MSS
27	Mar	2007	27/03/2007	Pembelian	25	2,225,000	55,625,000	Mitsubishi	MSS
30	Mar	2007	30/03/2007	Penjualan	20			Mitsubishi	MSS
17	May	2007	17/05/2007	Penjualan	18			Mitsubishi	MSS
24	May	2007	24/05/2007	Pembelian	30	2,225,000	66,750,000	Mitsubishi	MSS
12	Jun	2007	12/06/07	Penjualan	33			Mitsubishi	MSS
2	Aug	2007	02/08/07	Pembelian	50	2,325,000	116,250,000	Mitsubishi	MSS
21	Aug	2007	21/08/2007	Penjualan	15			Mitsubishi	MSS
11	Sept	2007	11/09/07	Penjualan	20			Mitsubishi	MSS
20	Sept	2007	20/09/2007	Penjualan	14			Mitsubishi	MSS
16	Okt	2007	16/10/2007	Pembelian	40	2,325,000	93,000,000	Mitsubishi	MSS
7	Nov	2007	07/11/07	Penjualan	30			Mitsubishi	MSS
28	Nov	2007	28/11/2007	Penjualan	25			Mitsubishi	MSS
4	Des	2007	04/12/07	Pembelian	45	2,325,000	104,625,000	Mitsubishi	MSS
20	Des	2007	20/12/2007	Penjualan	35			Mitsubishi	MSS

**DATA PERSEDIAAN ACCU (YUASA)
PT. DURAGEN TEKNO SENTRA
2007**

Date	Month	Year	Date	Keterangan	Qty	Price(Rp)	Total(Rp)	Brand	Division
1	Jan	2007	01/01/07	Saldo Awal	20	400,000	8,000,000	Yuasa	YS
8	Jan	2007	08/01/07	Pembelian	20	400,000	8,000,000	Yuasa	YS
10	Jan	2007	10/01/07	Penjualan	5			Yuasa	YS
30	Jan	2007	30/01/2007	Penjualan	2			Yuasa	YS
19	Feb	2007	19/02/2007	Penjualan	3			Yuasa	YS
5	Mar	2007	05/03/07	Penjualan	1			Yuasa	YS
13	Apr	2007	13/04/2007	Penjualan	2			Yuasa	YS
5	Jun	2007	05/06/07	Penjualan	2			Yuasa	YS
29	Jun	2007	29/06/2007	Penjualan	1			Yuasa	YS
2	Aug	2007	02/08/07	Pembelian	10	425,000	4,250,000	Yuasa	YS
15	Aug	2007	15/08/2007	Penjualan	4			Yuasa	YS
4	Sept	2007	04/09/07	Pembelian	10	425,000	4,250,000	Yuasa	YS
20	Sept	2007	20/09/2007	Penjualan	3			Yuasa	YS
9	Nov	2007	09/11/07	Penjualan	5			Yuasa	YS

**DATA PERSEDIAAN ACCU (G.S)
PT. DURAGEN TEKNO SENTRA
2007**

Date	Month	Year	Date	Keterangan	Qty	Price(Rp)	Total(Rp)	Brand	Division
1	Jan	2007	01/01/07	Saldo Awal	30	450,000	13,500,000	Yuchai	YC
13	Feb	2007	13/02/2007	Penjualan	1			Yuchai	YC
16	Feb	2007	16/02/2007	Penjualan	6			Yuchai	YC
27	Feb	2007	27/02/2007	Pembelian	30	450,000	13,500,000	Yuchai	YC
28	Feb	2007	28/02/2007	Penjualan	12			Yuchai	YC
5	Mar	2007	05/03/07	Penjualan	1			Yuchai	YC
7	Mar	2007	07/03/07	Penjualan	10			Yuchai	YC
13	Mar	2007	13/03/2007	Penjualan	1			Yuchai	YC
28	Mar	2007	28/03/2007	Penjualan	1			Yuchai	YC
30	Apr	2007	30/04/2007	Penjualan	2			Yuchai	YC
15	May	2007	15/05/2007	Penjualan	3			Yuchai	YC
21	May	2007	21/05/2007	Pembelian	20	450,000	9,000,000	Yuchai	YC
22	May	2007	22/05/2007	Penjualan	1			Yuchai	YC
26	Jul	2007	26/07/2007	Penjualan	10			Yuchai	YC
13	Aug	2007	13/08/2007	Pembelian	2			Yuchai	YC
31	Aug	2007	31/08/2007	Penjualan	25	450,000	11,250,000	Yuchai	YC
24	Sept	2007	24/09/2007	Penjualan	6			Yuchai	YC
14	Nov	2007	14/11/2007	Penjualan	2			Yuchai	YC
21	Nov	2007	21/11/2007	Penjualan	10			Yuchai	YC
6	Des	2007	06/12/07	Penjualan	2			Yuchai	YC

**DATA PERSEDIAAN GENERATOR (PERKINS)
PT. DURAGEN TEKNO SENTRA
2007**

Date	Month	Year	Date	Keterangan	Qty	Price(Rp)	Total(Rp)	Brand	Division
1	Jan	2007	01/01/07	Saldo Awal	10	2,250,000	22,500,000	Perkins	Nais
24	Jan	2007	24/01/2007	Penjualan	1			Perkins	Nais
7	Mar	2007	05/03/07	Penjualan	1			Perkins	Nais
27	Mar	2007	27/03/2007	Penjualan	3			Perkins	Nais
29	Mar	2007	29/03/2007	Pembelian	10	2,250,000	22,500,000	Perkins	Nais
30	Mar	2007	30/03/2007	Penjualan	1			Perkins	Nais
25	Apr	2007	25/04/2007	Penjualan	2			Perkins	Nais
27	Apr	2007	27/04/2007	Penjualan	1			Perkins	Nais
30	May	2007	30/05/2007	Pembelian	5	2,250,000	11,250,000	Perkins	Nais
18	Des	2007	18/12/2007	Penjualan	1			Perkins	Nais
27	Des	2007	27/12/2007	Penjualan	3			Perkins	Nais

**DATA PERSEDIAAN GENERATOR (DEUTZ)
PT.DURAGEN TEKNO SENTRA
2007**

Date	Month	Year	Date	Keterangan	Qty	Price(Rp)	Total(Rp)	Brand	Division
1	Jan	2007	01/01/07	Saldo Awal	45	550,000	24,750,000	Nais	Nais
9	Jan	2007	09/01/07	Penjualan	6			Nais	Nais
16	Feb	2007	16/02/2007	Penjualan	1			Nais	Nais
28	Feb	2007	28/02/2007	Penjualan	6			Nais	Nais
5	Mar	2007	05/03/07	Penjualan	10			Nais	Nais
6	Mar	2007	06/03/07	Pembelian	25	550,000	13,750,000	Nais	Nais
27	Mar	2007	27/03/2007	Penjualan	2			Nais	Nais
28	Mar	2007	28/03/2007	Penjualan	2			Nais	Nais
29	Mar	2007	29/03/2007	Penjualan	5			Nais	Nais
30	Mar	2007	30/03/2007	Penjualan	2			Nais	Nais
22	May	2007	22/05/2007	Pembelian	20	550,000	11,000,000	Nais	Nais
30	May	2007	30/05/2007	Penjualan	5			Nais	Nais
7	Jun	2007	07/06/07	Penjualan	2			Nais	Nais
14	Jun	2007	14/06/2007	Penjualan	2			Nais	Nais
27	Jul	2007	27/06/2007	Penjualan	8			Nais	Nais
3	Aug	2007	03/08/07	Pembelian	30	550,000	16,500,000	Nais	Nais
10	Aug	2007	10/08/07	Penjualan	10			Nais	Nais
13	Aug	2007	13/08/2007	Penjualan	7			Nais	Nais
14	Aug	2007	14/08/2007	Penjualan	10			Nais	Nais
21	Aug	2007	21/08/2007	Pembelian	15	550,000	8,250,000	Nais	Nais
14	Sept	2007	14/09/2007	Penjualan	5			Nais	Nais
18	Sept	2007	18/09/2007	Penjualan	3			Nais	Nais
24	Sept	2007	24/09/2007	Penjualan	1			Nais	Nais
29	Okt	2007	29/10/2007	Penjualan	5			Nais	Nais

Tabel 5.2
Analisis Perhitungan Persediaan dengan Metode FIFO (First In First Out)

Dalam Rupiah

Tanggal	Pembelian			Harga Pokok Penjualan			Persediaan			
	Unit	Harga/Unit	Jumlah	Unit	Harga/Unit	Jumlah	Unit	Harga/Unit	Jumlah	Saldo
01/10/07							29	9,050,000	262,450,000	262,450,000
04/10/07	35	9,250,000	323,750,000				29	9,050,000	262,450,000	
							35	9,250,000	323,750,000	586,200,000
18/10/07				14	9,050,000	126,700,000	15	9,050,000	135,750,000	
							35	9,250,000	323,750,000	459,500,000
24/10/07				15	9,050,000	135,750,000				
				5	9,250,000	46,250,000	30	9,250,000	277,500,000	277,500,000
30/10/07				15	9,250,000	138,750,000	15	9,250,000	138,750,000	138,750,000
02/11/07	30	9,250,000	277,500,000				15	9,250,000	138,750,000	
							30	9,250,000	277,500,000	416,250,000
16/11/07				15	9,250,000	138,750,000				
				3	9,250,000	27,750,000	27	9,250,000	249,750,000	249,750,000
23/11/07				5	9,250,000	46,250,000	22	9,250,000	203,500,000	
28/11/07				15	9,250,000	138,750,000	7	9,250,000	64,750,000	64,750,000
12/12/07	40	9,250,000	370,000,000				7	9,250,000	64,750,000	
							40	9,250,000	370,000,000	434,750,000
20/12/07				7	9,250,000	64,750,000				
				13	9,250,000	120,250,000	27	9,250,000	249,750,000	249,750,000
26/12/07				15	9,250,000	138,750,000	12	9,250,000	111,000,000	111,000,000
JUMLAH	105		971,250,000	122		1,122,700,000	12			111,000,000

Sumber : Data diolah sendiri